

# FYE 2009 Review - Annual Financial Report

School District: Hancock County  
 Audit Firm Name: Mather & Company CPS's, LLC  
 Date: 2/3/2010  
 1st Audit Reviewer: Jeffrey Coulter  
 2nd Audit Reviewer:

Date Generated: February 4, 2010 8:54:34 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	4,386,746.17	4,415,933.18	-29,187.01	4,528,439.00	-112,505.82	Classification difference of \$19,751.50 5341 SALE OF EQUIPMENT ETC and \$92, 752.83 5342 LOSS COMP - EQUIPMENT ETC
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,115,636.33	-2,115,636.33	0.00	2,115,636.33	
Revenue (State) - 3XXX (Not 3900)	6,680,695.39	6,680,695.39	0.00	8,796,331.00	-2,115,635.61	
Revenue (Federal) - 4XXX	34,409.18	34,409.18	0.00	34,409.00	0.18	
Total Revenues	11,101,850.74	13,246,674.08	-2,144,823.34	13,359,179.00	-112,504.92	
Expenditures-Not including Transfers Out or On Behalf	10,273,306.44	10,260,298.32	13,008.12	12,375,935.00	-2,115,636.68	
Expenditures-On Behalf	0.00	2,115,636.33	-2,115,636.33	0.00	2,115,636.33	
Total Expenditures	10,273,306.44	12,375,934.65	-2,102,628.21	12,375,935.00	-0.35	
Excess (Deficiency) of Revenues Over Expenditures	828,544.30	870,739.43	-42,195.13	983,244.00	-112,504.57	
Other Financing Sources - Not Transfers In	112,504.33	112,504.33	0.00	0.00	112,504.33	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	141,341.36	141,341.36	0.00	141,342.00	-0.64	
Total Other Financing Sources, Uses and Transfers	-28,837.03	-28,837.03	0.00	-141,342.00	112,504.97	
Net Change in Fund Balance	799,707.27	841,902.40	-42,195.13	841,902.00	0.40	
Beginning Fund Balance - July 1	1,929,503.64	1,929,503.64	0.00	1,929,504.00	-0.36	
Ending Balance - June 30	2,729,210.91	2,771,406.04	-42,195.13	2,771,406.00	0.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,115,636.33	-2,115,636.33	2,167,031.00	-51,394.67	Refer Pg 35 Note 9 Financial Audit Report
On-Behalf Expenditures by Fund	0.00	2,115,636.33	-2,115,636.33	0.00	2,115,636.33	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	7,348.67	7,348.67	0.00	7,349.00	-0.33	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	783,043.39	769,768.39	13,275.00	769,768.00	0.39	
Revenue (Federal) – 4XXX	787,948.65	801,223.65	-13,275.00	801,224.00	-0.35	
Total Revenues	1,578,340.71	1,578,340.71	0.00	1,578,341.00	-0.29	
Expenditures-Not including Transfers Out and not 0280	1,610,292.71	1,610,292.71	0.00	1,610,293.00	-0.29	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,610,292.71	1,610,292.71	0.00	1,610,293.00	-0.29	
Excess (Deficiency) of Revenues Over Expenditures	-31,952.00	-31,952.00	0.00	-31,952.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	31,952.00	31,952.00	0.00	31,952.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	31,952.00	31,952.00	0.00	31,952.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	152,634.00	152,634.00	0.00	152,634.00	0.00	
Total Revenues	152,634.00	152,634.00	0.00	152,634.00	0.00	
Expenditures-Not including Transfers Out	33,145.00	33,145.00	0.00	33,145.00	0.00	
Total Expenditures	33,145.00	33,145.00	0.00	33,145.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	119,489.00	119,489.00	0.00	119,489.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	215,845.52	213,378.13	2,467.39	213,378.00	0.13	
Total Other Financing Sources, Uses and Transfers	-215,845.52	-213,378.13	-2,467.39	-213,378.00	-0.13	
Net Change in Fund Balance	-96,356.52	-93,889.13	-2,467.39	-93,889.00	-0.13	
Beginning Fund Balance - July 1	96,356.52	96,356.52	0.00	96,356.00	0.52	
Ending Balance - June 30	0.00	2,467.39	-2,467.39	2,467.00	0.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	287,802.00	287,802.00	0.00	287,802.00	0.00	
Revenue (State) – 3XXX	256,337.00	256,337.00	0.00	256,337.00	0.00	
Total Revenues	544,139.00	544,139.00	0.00	544,139.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	544,139.00	544,139.00	0.00	544,139.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	544,139.00	544,139.00	0.00	544,139.00	0.00	
Total Other Financing Sources, Uses and Transfers	-544,139.00	-544,139.00	0.00	-544,139.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1.00	-1.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	11,809.49	11,809.49	0.00	11,809.00	0.49	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	11,809.49	11,809.49	0.00	11,809.00	0.49	
Expenditures-Not including Transfers Out	1,280,183.55	1,102,297.55	177,886.00	1,102,298.00	-0.45	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,280,183.55	1,102,297.55	177,886.00	1,102,298.00	-0.45	
Excess (Deficiency) of Revenues Over Expenditures	-1,268,374.06	-1,090,488.06	-177,886.00	-1,090,489.00	0.94	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	193,955.67	191,488.28	2,467.39	191,489.00	-0.72	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	177,886.00	-177,886.00	177,886.00	0.00	
Total Other Financing Sources, Uses and Transfers	193,955.67	13,602.28	180,353.39	13,603.00	-0.72	
Net Change in Fund Balance	-1,074,418.39	-1,076,885.78	2,467.39	-1,076,886.00	0.22	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,210,835.00	-1,210,835.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-1,074,418.39	-1,076,885.78	2,467.39	133,949.00	-1,210,834.78	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	675,418.21	675,418.21	0.00	675,418.00	0.21	
Total Expenditures	675,418.21	675,418.21	0.00	675,418.00	0.21	
Excess (Deficiency) of Revenues Over Expenditures	-675,418.21	-675,418.21	0.00	-675,418.00	-0.21	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	675,418.21	675,418.21	0.00	675,418.00	0.21	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	675,418.21	675,418.21	0.00	675,418.00	0.21	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	13,388,773.94	15,533,597.28	-2,144,823.34	15,646,102.00	-112,504.72	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	13,872,345.91	15,797,088.12	-1,924,742.21	15,797,089.00	-0.88	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-483,571.97	-263,490.84	-220,081.13	-150,987.00	-112,503.84	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	112,504.33	-65,381.67	177,886.00	-177,886.00	112,504.33	
Net Change in Fund Balance - Governmental Funds	-371,067.64	-328,872.51	-42,195.13	-328,873.00	0.49	
Beginning Fund Balance - July 1 - Governmental Funds	2,025,860.16	2,025,860.16	0.00	3,236,696.00	-1,210,835.84	
Ending Fund Balance - June 30 - Governmental Funds	1,654,792.52	1,696,987.65	-42,195.13	2,907,823.00	-1,210,835.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	430,253.06	430,253.06	0.00	430,253.00	0.06	
Total Operating Revenues	430,253.06	430,253.06	0.00	430,253.00	0.06	
Expenditures-Not including Transfers Out or On-behalf	844,064.53	870,341.27	-26,276.74	921,735.00	-51,393.73	
Expenditures-On Behalf	0.00	51,394.13	-51,394.13	0.00	51,394.13	
Expenditures - Depreciation Only (Fund 81)	37,610.62	37,610.62	0.00	37,611.00	-0.38	
Total Operating Expenses	881,675.15	959,346.02	-77,670.87	959,346.00	0.02	
Operating Income (Loss)	-451,422.09	-529,092.96	77,670.87	-529,093.00	0.04	
Non-Operating Revenue - Interest Income Only (Local) - 1510	3,726.97	3,726.97	0.00	3,727.00	-0.03	
Revenue (State) - 3XXX	9,749.00	9,749.00	0.00	61,143.00	-51,394.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	51,394.13	-51,394.13	0.00	51,394.13	
Donated Commodities - 4550	0.00	0.00	0.00	61,579.00	-61,579.00	Refer Pg 18 Financial Audit Report
Revenue (Federal) - 4XXX, not 4550	418,412.00	479,991.00	-61,579.00	418,412.00	61,579.00	
Revenue (Other) - Not transfers In- 5XXX	5,742.09	5,742.09	0.00	5,247.00	495.09	Refer Pg 18 Financial Audit Report, difference is due to Financial Audit Report not separating out (\$495.32) 1930 GAIN/LOSS ON SALE OF ASSETS on audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-495.32	-495.32	0.00	0.00	-495.32	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	437,134.74	550,107.87	-112,973.13	550,108.00	-0.13	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	177,886.00	-177,886.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	177,886.00	-177,886.00	
Change in Net Assets	-14,287.35	21,014.91	-35,302.26	198,901.00	-177,886.09	
Beginning Net Assets - July 1	80,609.49	76,243.49	4,366.00	272,950.00	-196,706.51	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	66,322.14	97,258.40	-30,936.26	471,851.00	-374,592.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	45,955.79	45,955.79	0.00	49,411.00	-3,455.21	Refer Pg 19 Financial Audit Report, DayCare and Adult Education has been consolidated in one total for as Other Proprietary Funds, so I added the total to DayCare Fund 52
Total Operating Revenues	45,955.79	45,955.79	0.00	49,411.00	-3,455.21	
Expenditures-Not including Transfers Out	10,980.81	10,980.81	0.00	17,988.00	-7,007.19	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	10,980.81	10,980.81	0.00	17,988.00	-7,007.19	
Operating Income (Loss)	34,974.98	34,974.98	0.00	31,423.00	3,551.98	
Revenue - Interest Income Only (Local) - 1510	775.04	775.04	0.00	775.00	0.04	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	2,478.00	-2,478.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	775.04	775.04	0.00	3,253.00	-2,477.96	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	35,750.02	35,750.02	0.00	34,676.00	1,074.02	
Beginning Net Assets - July 1	6,776.40	6,776.40	0.00	11,367.00	-4,590.60	
Ending Net Assets - June 30	42,526.42	42,526.42	0.00	46,043.00	-3,516.58	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	5,934.25	5,934.25	0.00	0.00	5,934.25	Refer Pg 19 Financial Audit Report, DayCare and Adult Education has been consolidated in one total for as Other Proprietary Funds, so I added the total to DayCare Fund 52
Total Operating Revenues	5,934.25	5,934.25	0.00	0.00	5,934.25	
Expenditures-Not including Transfers Out	7,007.04	7,007.04	0.00	0.00	7,007.04	
Total Operating Expenses	7,007.04	7,007.04	0.00	0.00	7,007.04	
Operating Income (Loss)	-1,072.79	-1,072.79	0.00	0.00	-1,072.79	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,072.79	-1,072.79	0.00	0.00	-1,072.79	
Beginning Net Assets - July 1	4,590.15	4,590.15	0.00	0.00	4,590.15	
Ending Net Assets - June 30	3,517.36	3,517.36	0.00	0.00	3,517.36	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	482,143.10	482,143.10	0.00	479,664.00	2,479.10	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	899,663.00	977,333.87	-77,670.87	977,334.00	-0.13	
Operating Income (Loss) - Proprietary Funds	-417,519.90	-495,190.77	77,670.87	-497,670.00	2,479.23	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	437,909.78	550,882.91	-112,973.13	553,361.00	-2,478.09	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	177,886.00	-177,886.00	
Net Income (Loss) - Proprietary Funds	20,389.88	55,692.14	-35,302.26	233,577.00	-177,884.86	
Net Assets, July 1, 2008 - Proprietary Funds	87,385.89	83,019.89	4,366.00	284,317.00	-201,297.11	
Net Assets, June 30, 2009 - Proprietary Funds	107,775.77	138,712.03	-30,936.26	517,894.00	-379,181.97	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	51,394.13	-51,394.13	0.00	51,394.13	On Behalf Payments are not separated out by Fund
Fund 51 - On-Behalf Expenditures	0.00	51,394.13	-51,394.13	0.00	51,394.13	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	910,635.25	910,635.25	0.00	910,635.00	0.25	Refer Pg 29 Note 4 Financial Audit Report
Depreciation Expense - Fund 81	37,610.62	37,610.62	0.00	37,611.00	-0.38	Refer Pg 18 and 29 Note 4 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,167,030.46	-2,167,030.46	2,167,030.46	0.00	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer Pg 35 Financial Audit Report, Audit Report does not Separate out amount in each Fund
On-Behalf Payments (Audit - KDE Web)	0.00	-2,167,030.46	2,167,030.46	-2,167,030.46	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-22,619.37	-22,619.37	0.00	0.00	-22,619.37	These are not being evaluated at this time
Deductions	910,635.25	910,635.25	0.00	0.00	910,635.25	
Change Total assets	-933,254.62	-933,254.62	0.00	0.00	-933,254.62	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-933,254.62	-933,254.62	0.00	0.00	-933,254.62	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-495.32	-495.32	0.00	0.00	-495.32	These are not being evaluated at this time
Deductions	37,610.62	37,610.62	0.00	0.00	37,610.62	
Change Total assets	-38,105.94	-38,105.94	0.00	0.00	-38,105.94	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-38,105.94	-38,105.94	0.00	0.00	-38,105.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-23,114.69	-23,114.69	0.00	0.00	-23,114.69	See Above
Total Deductions - Fixed Assets	948,245.87	948,245.87	0.00	0.00	948,245.87	
Change in Total Fixed Assets	-971,360.56	-971,360.56	0.00	0.00	-971,360.56	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-971,360.56	-971,360.56	0.00	0.00	-971,360.56	